P.R. RAMAN, J.

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W.P.(C) NO. 35121 OF 2003

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DATED THIS, THE 21ST DAY OF DECEMBER, 2006

J U D G M E N T

The challenge made in this writ petition is against the constitutional validity of the Kerala Tax on Entry of Goods into Local Areas Act, 1994. Petitioner prays for a declaration that the said Act is ultra vires of the provisions and hence unconstitutional.

2. In the light of the decision of the Division Bench of this Court in **Thressiamma v. State of Kerala** (ILR 2007(1) Ker. 61) it has to be held that levy of Entry tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry tax.

P.R. RAMAN,
JUDGE.

knc/-